A

GLPP
1/3/47
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5/3

File No. 4597
1905.

Collection No. (P.C.)

4

~~Mysore Residency~~

Pros. Serial Nos. 39-52

Subject.

Reduction of the Strength of Cerrack and the enhancement of duty thereon.

Previous References.	Later References.

S. 97. (Blue).

DCFP—678S&P—(G.1035)—10-3-30—1,00,000;

E. P. B.—3-1910.—1,000.

RESIDENT'S OFFICE.

Note Sheet.

File No. 459 of 1905

D.39

Letter No. 825 dated. 29 March 910 from the Collector, E & N Station of Umzinto.

SUBJECT:-

Strength of arrack sold in the Upper State including that of the Station

It is satisfactory that the Durban have conceded to the reduction of the strength of arrack from 20° U.P to 25° U.P with effect from 1st July 910 - Arrack of similar strength should be introduced in the Station shops from that date when the present lease of them expire.

2. In the matter of duty & retail selling price of arrack of 25° U.P, the Durban proposes to raise the duty from £ 5-15-0 to £ 6-5-4 per gallon of proof spirit & to retain the same selling price as is now paid for arrack of 20° U.P, viz: 2 annas per Upper drams. In this connection, please see Collector's d.o letter of 12 March 1910.

D. 38

If approved: a copy of the Bureau's letter of the 29th March 1910 may now be officially forwarded to the Collector, for his information, with reference to the correspondence ending with his letter No. 329 dated the 30th September 1908, & for the favour of his remarks. Proposals may also be called for in the matter of the ~~Board's draft~~ revised selling price of annuals in the Dardanelles Station with effect from 1st July 1910.

A copy of the correspondence with the Bureau (Sl. Nos 26 & ~~34~~ 33) may also be forwarded to the Collector for information.

A.39

N.25

Margin for binding not to be written on.

As regards the application to the Constabulary of the Enhanced Duty on annuals in the Dardanelles Station in connection with the change in strength:

Also the strength was fixed at 25 by G.O.

A.S.
31/3/10

31/3/10

Draft letter is submitted for approval.

A.S.
1/4/10

1/4/10

Issued No. 2134 dated the 6th April 1910.

Sl. 40.

B. P. B.—8-1910.—1,000.

RESIDENT'S OFFICE.

Note Sheet.

File No. 4597.1905

A.41

Letter No. 1786 *dated* 16. April 1910
from the Collector, C & in Station, Bangalore

SUBJECT.

Strength, etc, of arrack after 1. June 1910.

A.39

The Board's proposal is to reduce the strength of arrack from 1. June 1910 to 25° U.P for 20° U.P & to grant against any fall in revenue, to raise the duty from ₹ 5-15-0 to ₹ 6-5-4 per gallon of proof, the retailing price remaining at 2 annas per tram drm of 25° U.P, which is the present rate per tram drm of 20° U.P. In the C & in Station, the strength will be reduced to 25° U.P for 1. June, but as regards duty & retail price,

A.41

the Collector, after communicating with the Excise Supdt, proposes to retain the retail price at 2 annas per dram as in force but not to raise the duty as proposed by the Board.

2

Margin for binding not to be written on.

2. It is submitted that measures adopted in the matter of steamships, duty & price of coal should be identical in the Bengal-Nagpur Ry & the [illegible] Railway. The proposal for enhancing the duty made by the Director is meeting due to the apprehension that there may be a great fall in revenue but the Collector is prepared to take the risk.

Yes I Sh

Para. 41

3. It is submitted that the matter in order to avoid complication & needless delay should be settled by personal discussion. The Special Comm. in Nagpur & the Collector [illegible] Railway (assisted by Supdt & Special) must be allowed to discuss the matter in personal conference in order that they may come to a decision satisfactory to all the parties concerned. If approved, the Director may be consulted & D.O. (a copy of Sl. No. 41 & enclosure being sent).

H.
22/4/10

4. The objections of Mr Nakin Excise Supdt to any enhancement of duty are not quite intelligible. The

Notes—*continued.*

Margin for binding not to be written on.

Para 50(13)
Y S 1907
459 A
1905
Mysore

In the Committee proposed that the duty on arrack in Bangalore (Rs 5-15-0 per proof gallon) might be raised with the cooperation of the Mysore Durbar in respect of a corresponding enhancement in the duty in Bangalore City.

para 52 obs.

The F. of S commended this proposal for the favourable consideration of the Resident.

S 3 Y S 1907
459 A
1905

The Collector (Mr Brown) said that if the Mysore Durbar were prepared to raise the duty in Bangalore City, he would strongly recommend that similar action be taken in the State. The Durbar were then not in favour of the proposal, and, with the concurrence of the F. of S, the matter was dropped.

S 9 & 10 obs.

Now that the Durbar have decided to raise the duty from Rs 5-15-0 to Rs 6-5-0 per gallon of proof spirit the time seems to have arrived for

R. P. B.—3-1910.—1,000

the Station to take a similar action
& thus give effect to the recommendation
of the Excise Committee & the ordinary
S.of D. With reference to para 9 of the
Collector's letter regarding the apprehended
fall in rentals, it may be stated
that, as laid down by the S.of D, duty
should be the main factor in fixing,
& this case, it is hoped, the ~~safety~~ will
enhanced without any serious risk
to excise revenue.

Margin for binding not to be written on.

para 4 of 9 S 19 ff 457 A 1905

23/4/06.

Read.

⑤ The distillers have agreed to reduce the strength of arrack sold by 25 U.P. from 1st July next which is satisfactory. Messrs Richards & Sherman do not raise any objection to the selling price remaining unaltered, but they do object to the duty being raised. I agree with Regr that their reasons are not convincing. As this method of safeguarding the revenue is that approved of by the G. of D. it seems better to give it preference notwithstanding Mr Richards remarks in para 9 of his letter. WG. 26/4

Notes-*continued.*

Margin for binding not to be written on.

6. I accept for the C.-M. Station the Durban proposals that the reduction of strength from 20 to 25 a. p. should be accompanied by

(a) Remittance of a retail selling price of 2 annas per dram.

(b) Increase of statistical duty. which amounts in the long run to what in 1908 we invited the Durban Corporation to impose in conformity with the policy of the Govt. of India. The recent rise in the Imperial rate of duty is a special reason the main obstacle which the Durban Corporation would otherwise (Vide Sec 9).

and it is not for us now
to discourage the State from
doing what sound Excise
policy requires
With regard to the exact
figure to which the duty
should be raised
In para: 7 (ii) of his present
letter, Mr: points out
that the Dundee proposed
rate of 6-5-4 is objected
by the Trade on the ground
that it will become effective on
30th June next.
Mr: Sherman recommends
a rate of 6-4 (which is
about as proposed in 1908)
and Mr: Richards (in para: 8
of his letter) a duty of
6-2-8.
The Customs are unable
the exact rate, based upon

Margin for binding not to be written on.

Notes—continued.

Margin for binding not to be written on.

correct Data. which was
sent the case for Mr
Richards, accompanied by
Mr Sherman to meet
the Lyons Electric Co's
work out the figures with
him.

8. We file may be sent to
Coll's c/o
with the report that
he will arrange w/o for a
personal meeting with
Mr Narain Rao Lick is
HS: for Mr Shanks & c
report the result to the
Office as soon as possible, so
that a reply may be sent
to Dubai before 25th
March 1910.

JH 39.

27/4/10

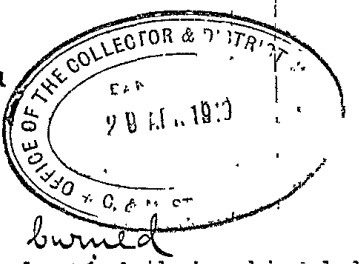
P.T.O.

R. P. B.—7-09.—2,000.

No 2613.3/28-4-10. 10

Sent h/o to Collector accordingly.

HG. 28/4.



burned

Margin for binding not to be written on.

24/17
23.5.10

Submitted

9. The Durbar have already ~~buried~~ their ships behind them. Rs. 6-5-4 was notified on 23rd March 1910 ie., 6 days earlier than the date of their letter under reference Sl. 39 and they have sold the shops.

I have discussed the matter in person with Mr. Narayan Rao and Mr. Sherman. The Durbar's principle of fixing the Still Head duty at 6-5-4 seems to me arbitrary and unsound. Ostensibly in their letter of 29th January 1910 this rate was fixed to secure the same margin of profit to the vendor that he now enjoys. This, as already pointed out, is fallacious. Mr. Narayan Rao now explains to me that his modus operandi is as follows.

(1) the same duty is to be levied on a gallon of 25° U.P. as is now levied on a gallon of 20° U.P. viz., 4-12-0.

(2) The Still-head duty at this rate per proof gallon will be 6-5-4.

The result as already ppinted out is a fall in the vendor's margin of profit from Rs. 0-15-1 to Rs. 0-12-10. The Durbar in January anticipated a fall in vend rents and this fall has been realised in the Bangalore City sales which are as follows.

1909-10	1910-11
Rs 38,328.	Rs: 32,496

It seems to me that, if our policy is to manipulate the still head duty, the rate per proof gallon should be the basis of our calculation and not the rate per 20° or 25° U.P. gallon.

(a) Any further reduction of strength say from 25 to 30° U.P. would on the Durbars' principle of reckoning involve a very awkward figure viz. Rs. 6-12-6 6/7.

(b)

Notes-*continued.*

'Margin for 'binding not to be written on.

(b) A 10 annas increment per proof gallon is the system adopted by Madras and recommended by the Government of India.

(c) a 10 annas increment admits of easy calculation and consistent policy and avoids fractions of an anna.

× as a margination ?

×

(d) The 10 annas basis has been recommended by the Excise Committee in para 49 page 14 of the ~~report~~, Government of India Resolution Finance --- 2994 Rc: dated 16th May 1907 to which reference is solicited.

8.1 2in 4515 '08

I would therefore recommend that in the ensuing year a rate of 6-4-0 be adopted in the Station - instead of the 6-5-4 adopted by the Durbar; partly for the above reasons and partly because the ---- additional margin of profit for the renter, Rupees 0-13-10 instead of Rs 0-12-10 will to some extent lessen the drop in rentals which the additional still head duty in Mysore will be hardly able to -- make good. Moreover the one anna per gallon --- spread over 51drams will be too small to induce - smuggling from the Station to the City.

10. In this connection I would recommend that - arrack lease run from July to June in future.

H Richards
23, 5 10

Collector.

hjl 23/5/10

11. There seems to be no objection to the rate of Rs 6-4-0 being adopted in the Station as recommended by the Collector. This rate is different

from that recently adopted by the Durban for the City (& for the Municipality of the Borough of Point), namely Rs 6-5-4. per gallon of proof spirit. The difference will not affect the interests of the Durban inasmuch as the retail selling price (Rs 2 per dram) will remain the same in the Station, & in the City & Cantonment. If approved, the Durban bills of the 29. March 1910. may be ~~[illegible]~~ accordingly. S 39.

with thanks, & they may be informed that the duty on arrack will be raised in the Station from Rs 5-15-0. to Rs 6-4-0. per gal. of proof spirit. And that the retail selling price for arrack of 25. U.P. will, as in the City, be fixed at Rs 2 per dram.

Margin for binding not to be written on.

Notes—continued.

Margin for binding not to be written on.

Note
A reference on this subject has been made in

31/5/10

12. No collector ought be asked to refer for sanction any question of the period of assessment raised in form 10 of the rules

25/5/10 as proposed in each instance?

H.G. 26/5

Sec of St
27/5

Two drafts are submitted for approval.

H.L. 28/5/10 (with these drafts a draft letter disposing the enclosed letter to the Govt of India will be submitted for approval).

30/5/10 H.G. 31/5

Dft 42-43

Draft N 3336—3337 2—6+9/10

Draft letter to the Govt of India, Finance Department, is submitted for approval—

H.L. 7/6/10 It seems desirable to intimate to the S. of St. the arrangements that have been concluded.

8/6/10

May I see?
H.G. 9/6

Sec of St
9/6

Dft 44 Draft N 2645—9 13·6·1910

R. P. B.—3-1910.—1,000

B. P. R.—4-1910.—3,000.

File No. 459-P-1905

RESIDENT'S OFFICE.

Note Sheet.

Letter No. 2915-2928-42 dated 25th April 1911
from the Govt of India, Dept of Commerce & Industry.

SUBJECT.

Acquisition or leasing of sites for liquor shops

Sl. 47

Sl. 1. file 459 D 1905
P.

In para 13 of finance dept resolution No. 4997 dtd 16th Aug 1907, the Govt of India recommended acquisition by Govt of sites to be used as country liquor shops. The Collector of the Station was in favour of this proposal, but he was informed that this question might be taken up for consideration later on. This was in Feb 1908, & no further action has been taken in the matter.

Sl. 3 — file (Para 5)

Para 4. Sec 4. file 4597 1905

2. In the papers now received, the Local authorities have been, subject to the sanction of the Local Govt, allowed discretion in the matter of ~~purchasing~~ acquiring sites or shop premises by purchase or lease as local conditions may require. A copy of these papers may be forwarded to the Collector for information & such action as may be necessary ~~in accordance with~~

Draft endorsement is put for approval.

Sl. 47

Sec. file

9/5/11

Issued No. 2891 dtd 13th May 1911.

WLS
10/5

Margin for binding not to be written on.

File No. 4597-1915

1-A

Office Note.

Letter No. *dated*

from

SUBJECT.

Strength of attack in Egypt including that of Australian Contingent

F.-M. His note of 26th March 1913

"I understand that about 3 years ago the Govt of India asked us to try & get strength of attack reduced to 40 below firing & finally the Govt agreed to reduce to 25. The question of further reduction was left till the present contract. Is this correct?

2 In reading down this 30 under proof has been fixed & from the 1st April duty is being raised, with the result that attack will be taken at 3 annas a drum as against 2 annas in Egypt."

3 Upon the report of the Special Committee of 1905-1906, which we regard as the strength of Egypt which was accepted by the Govt of India that any strength above 25 H.P in Egypt should cease, action was taken

H.1 (K)
Para 13 of Govt of India, Finance Dept, resolution No. 5086 Exp of 15th Sept 1907

to bring the strength to 25° U.P. in the Cape Province & the Transvaal City. The Trades would not readily accept the proposal & after a great deal of correspondence their consent was obtained & the strength of liquor was reduced from 20 U.P. to 25° U.P. with effect from 1st. July 1910, the rate of duty being raised from £1-15-0 a gallon to £1-6-4 on liquor & £1 6-4-0 on the Concentration - two orders appear to have been issued by the Govt. of India for the reduction of the strength of country liquor to 40° below proof, ~~though the~~ it has been ascertained that there should eventually be two strengths, a low strength of 60° U.P & a higher limit of 30° U.P. There is nothing on record to show that on the expiration of the present Contract for the manufacture of liquor for Rangoon including the Concentration, the question of a further reduction of the strength was reserved - As a matter of fact, the Trades have concluded ~~a~~ arrangements for the next contract up to 30th June 1916 for the supply of arrack of 25° Under proof, & it would certainly complicate matters if an attempt is now made to secure a further reduction of the strength of liquor. ~~You Contractor is about to ask for the same concession as others~~:-

margin for binding not to be written on.

P 5, 17, 26, 32 & 39 of Feb 1905

1905

Sd. 44. file 4579 1905

£ 4-11-0 per gallon of 25° U.P.

Para 13 Chn of Sd. U.P. 1

IV

Sd. 57 & 58 file 497 '11

Margin for binding not to be written on.

4 There is no information in office on the points referred to in previous note. If approved, the Secretary to the Council, Salt & Abkari Branch, may be asked for it.

H!
29/3/13. 27/3/13

3. I think we might enquire what is the strength fixed for arack in Madras & what duty is levied, also at what price the liquor is retailed & what is to be retailed in the coming year.

MRW
27/3

Draft d.o letter is submitted for approval.

H!
29/3/13 28/3/13 MRW
29/3

S. 51-

Issued No: 2082 & 2-4-1913

+ S-52

D.O letter dated 5th April 1913 from the Secretary to the Council, Salt, Abkari & Separate Revenue.

4. The standard, the bulk of the liquor sold is 30° Under proof. The liquor of 25° U.P. is sold there as it is more due in liquor including the U.P. variation. The duty varies in several States from Rs 1-5-0 to Rs 5-11-0 per gallon of 30° U.P. The rate of duty in Mysore is Rs 6-5-4 per gallon proof & in the Cochin State Rs 6-4-0. Retail selling prices are not fixed in Travancore.

Submitted. Perhaps the Secretary might be asked

1-13

S. 2.—R. P. B.—8-1911.—3,000.

N.O is considering the question of making a further reduction in the strength of arrack. From the remarks that in Madras the strength is fixed at 50° U.P + 60° U.P & that the limit of the Bijapur Arak is 50° U.P. -

Margin for binding not to be written on.

A.J.
8/4/13

8/4/13

I would like Mr. Viriamu to see these notes. What we are chiefly concerned with is that the retail price of arrack in the C & S & Mysore Sts. shd not be much less than in the neighbouring Madras districts. If we sell at 2 annas a dram & Salem district sell at 3, it seems to me that there is danger of smuggling. The Mysore liquor is 25% under proof, the Madras liquor is 30% u.p. I do not think that Madras have made any representations on the subject so that presumably there is no great cause for complaint.

MBD
9/4

To The Asstt Secretary, N.O. No. 2222 8/9-4-13.

As regards further reduction of the strength of arrack, I would say that it is desirable that it should be reduced to 30° U.P. as in Madras, as the local conditions are almost identical. As though arrangements for the next contract have already been concluded, I wish that the durbar may be moved now ~~along~~ on this point so that the question may be settled once for all for adoption at least after 30th June 1916 when fresh arrangements for contract are made.

I understand from the Inspector, Hosur Circle, that the retail sale price of arrack (30° U.P.) in his circle is 2 annas 6 pie per dram, whereas in the Station it is 2 annas per dram of 25° U.P. This state of affairs facilitates smuggling into the Province of Madras. Besides, what is issued as 25° U.P. in the Station and Mysore is really stronger than what it is styled to be. The use of Sike's Hydrometer Tables now in ~~xxx~~ use in the Station and Mysore have long since been discontinued in Madras and Major Bedford's corrected Sike's Hydrometer Tables are used instead. For the reading 83(temparature)-68.2(indication) the former gives the strength of 25°.0 U.P. and the latter 23.7° U.P. i.e., the latter reads the same spirit 1.3° stronger. So, what is issued as 25 U.P. is really 23.7° U.P. and on this strength we should realise a duty of Rs.4-12-4 per gallon instead of 4-11-0 on the basis of Rs,6-4-0 per proof gallon. I request that this loss of Rs.0-1-4 on every gallon sold may be brought home to the Durbar and at the same time requested to adopt from 1st July next Major Bedford's corrected Sike's Tables in place of the old Sike's Hydrometer Tables now in use. This will minimise, though to a little extent, the facilities now afforded for smuggling.

11/4/15

Please see the foregoing notes. As the Contract for Supply of Bricks at 25/- G.P. has been given for the next three years, I doubt if it is much use taking any steps now. I do not think that Madras have made any complaint in the matter & unless they do so in the meanwhile we might perhaps let the matter lie over until the last year of the present Contract when we might try to persuade the Dealer to accept 30/- G.P.

PBBo.
12/4.

Very good

74/4.

File p.r
PBBo
15/4

Please see
Division of File
No. 93 of 1914 - The
matter is to be taken
up in the beginning
of 1916.

Copy of the
Note dated
the 4th
April
1914
on
(Brick
Contract)

RESIDENT'S OFFICE.

———:o:———

NOTES AND PRECIS.

R. P. B.—6-05.—1,000.

G.R.S. 31]

No. 825

From

C.S.Balasundaram Iyer, Esq., B.A.,

Secretary to the Government of His Highness the Maharaja of Mysore, Genl. and Rev. Depts

To

Major W.G.Grey, I.A.,

First Assistant to the Hon'ble the Resident in Mysore.

Dated Bangalore the 29th March 1910.

Secretariat.

Sir,

With reference to the correspondence ending with my letter No.Pol.621, dated 29th January 1910, regarding the reduction of the strength of arrack sold in the State fr 20 U.P. to 25 U.P., I am directed to state that, in view of the facts that the strength of liquor to be sold in the Madr Presidency has been reduced to 30 U.P. and that recently t tariff on foreign liquors has been enhanced, the Durbar have decided to give effect to the reduction referred to above f the 1st July 1910.

2. With a view to guard against any great fall in revenue, the Durbar consider it necessary to raise the duty on

GPB—1,000—12-5-09

on arrack from Rs. 5-15-0 to Rs. 6-5-4 per gallon of proof spirit.

3. With the duty thus fixed, it will be practicable to fix the retail selling price for arrack of ~~25~~ 25 U.P. at 2 annas per Mysore dram, the same price as is now paid for arrack of 20 U.P. This will obviate the practical inconveniences referred to in para 4 of my letter of the 29th January 1910 which would result if the retail price is reduced proportionately to the strength of the arrack.

I have the honor to be,

S i r,

Your most obedient servant,

C S Balasundaramayer

Offg. Secretary to Government.

M.N.-2.

R. P. B.—3-1910.—1,060.

RESIDENT'S OFFICE. 40

Serial No.

File No. 4599

[DRAFT.]—For approval. 1905

From

MAJOR W. G. GREY, I. A.,

1st Assistant to the Resident in Mysore.

To The Collector, & ex Station of Mangalore

No 27348—3

D/6th April 1910.

Sir,

D.25

With reference to the correspondence ending with your letter N. 3299 dated the 30th September 1908, ~~on the~~ regarding ~~subject~~ the regulation of the strength of arrack sold in the Mangalore City & the Taluk of the station of Mangalore, I am directed to forward herewith a copy of a Letter N. 825 P/1 dated the 29th March 1910 from the Mysore Durbar on the subject, & to request that the Resident may be informed

D.39

(Continuation of Draft).

furnished with your remarks regarding the applicability of the formation of the enhanced duty on arrack which the Board intend to impose concurrently with the change in the strength ~~of arrack~~. I am also to ask you to submit proposals in the matter of the ~~strength, duty~~ & retail selling price of arrack in the formation with effect from the 1st July 1910 when the strength will be fixed at 25° U. P.

3. A copy of the correspondence with the Board as noted in the margin is forwarded herewith for your information.

I have etc.

Sgd F. J. Richards
for Chief Secretary

A. 26 & 33

No. 638 of the 1st Feb: 1909 to the Board of Revenue

No. 621 P/R of the 29th January 1910 from the Secy: to the Govt of Bombay, Genl & Revenue Depts.

1/4/10 1/4/10 Kell. 2.4.10.

H. P. B.—9-09.—300.

No. 1786 Exec:1.

RES. ... 'S OFFICE,
BAN... LORE.
Register No. 2236
Date of Receipt 19.4.1910
File No. 459 F 105
FROM

OFFICE OF THE COLLECTOR,
CIVIL AND MILITARY STATION, BANGALORE.
Dated 16th April 1910.

F. J. Richards, Esq., I. C. S.,
COLLECTOR,
CIVIL AND MILITARY STATION,
BANGALORE.

To Major. W. G. Grey, I. A.,
~~THE~~ FIRST ASSISTANT TO THE HONOURABLE THE RESIDENT
IN MYSORE.

SIR,

22.40 with reference to your letter No. 2134 dated the 6th April 1910, I have the honour to submit a report on the subject drawn up by Mr. Sherman.

2. I gather from the Durbar's letter of 29th March 1910 that they have decided to reduce the strength of arrack sold in the state to 25° U.P., and that they wish this 25° U.P. liquor to be retailed at the same price per dram as at present prevails for 20° U. P. spirit, namely 2 annas per dram.

3. Two points are to be kept in view.. (A) the reduction of intemperance. (B) the interests of Government Revenue.

4. I take it that the consumption of arrack largely depends on the amount of spare cash available with the arrack drinking public. Ceteris paribus, then, if 25° U.P., liquor be sold at 2 annas a dram, the drinking public will consume one fifth less spirit for the same amount of spare cash as they do at present. This is exactly the result that the proposed reduction is intended to effect, and I think therefore that a 2 annas rate for 25° U.P. arrack should be the starting point

of our policy.

5. As already pointed out by me in my unofficial note of 12th March 1910, there are three disturbing factors in the new arrangements viz.

(1) The increase in manufacturer's contract rate.

(2) The reduction from 20° to 25° U. P.

(3) The "increase" in selling price from 2 annas for 20° to 2 annas for 25° U.P.

and it is not possible to foretell how these three disturbing factors will react on one another.

6. Revenue may drop under the head of (a) shop rentals (b) still-head duty.

7. I think that Mr. Sherman has explained clearly and emphatically both in his note of 6th March 1910 submitted unofficially by me on 12th March 1910 and in the report now submitted.

(i) that the first calculation in para 2 of the Durbar's letter of 29th January 1910, from which the duty of 6-5-4 is evolved, and vitiated, because it is based on a price which will become obsolete on June 30th next.

(ii) that if the new contract rate at 20° U.P. viz., 0-14-0 per gallon and a retail price of 2 annas per dram be adopted, the margin of profit for the renter will be 0-2-6 more than it is now.

8. Hence I do not see how the rentals can possibly fall unless the duty be so enhanced as to seriously reduce the margin of profit. This is exactly what the Durbar now propose to do, and I think that from a revenue point of view the proposal would be decided right.

9. The Durbar are proposing to reduce the margin of profit to Rs. 0-12-10, or 0-2-3 less than at present and it is extremely doubtful whether the enhancement of the still-duty would compensate for the inevitable fall in rentals. If any risk is to be taken, I think, it must be at the still-head and

not

not in the shops, but I do not think that the still-head duty should be raised so much as to leave the margin of profit smaller than the present figure.

10. A duty of 6-2-8 would very nearly effect this; Vide calculation in the margin: but I would support Mr. Sherman's objection to any increase at present in the duty.

Still-head of Rs. 6-2-8:- 25° U.P.	Per Gallon
Manufacturer's price (Contract 1910-13)	0-13-2
Duty @ Rs. 6-2-8 per proof gallon	4-10-0
	5-7-2
Selling price @ 2 annas a dram	6-6-0
	0-14-/0
Margin to renter Darbar's ideal margin	0-15-1
Differences.	0-0-3

I have the honour to be,

Sir,

Your most obedient servant

H. Richards

Collector.

MDJ.
15/4/10.

No. 479 Enc. OFFICE OF THE SUPERINTENDENT OF EXCISE,
CIVIL AND MILITARY STATION, BANGALORE.

Dated 11th April 1910 '190 .

FROM

H. C. SHERMAN, ESQ.,
SUPERINTENDENT OF EXCISE,
CIVIL AND MILITARY STATION,
BANGALORE.

To

F. J. Richards, Esq., I. C. S.,
COLLECTOR, CIVIL & MILITARY STATION,
BANGALORE.

SIR,

I have the honour to report on the Mysore Durbar ---- proppsal to raise still-head duty on country spirit, called - for in letter from First Assistant to the Resident in Mysore, No. 2134, dated 6th April 1910; communicated by your No. - 1615, dated 8th instant.

2. The proppsal, under consideration, is to raise the - still-head duty on country spirit from Rs. 5-15-0 to Rupees - 6-5-4 per gallon of proof spirit. The genesis of the rate of Rs. 6-5-4 must be sought for in paragraph of 4 of letter from the Offg. Secretary to the Government of His Highness the Maharaja of Mysore, No. 621 pol., dated 29th January 1910, - where it is stated-"the retention of the present selling price viz., 2 as. per dram will involve the raising of the rate of duty to at least Rs. 6-5-4 per gallon of proof spirit." No - details were supplied to show how this figure was arrived at, nor was any explanation attempted for the assertion that the retention of the same selling price involve an increase in th amount of duty.

3. Now, this rate of Rs. 6-5-4 was adopted to sustain -

the Darbar's contention that any 'margin to renter' that fell short of 0-15-1 would cause "a large fall in the arrack revenue of the state, under shop rentals." To support that contention the Darbar equalized the $\frac{\text{still-head duty}}{\text{manufacturer's price (1907-10 contract)}}$ / retail selling price of 25° U.P. spirit to 20° U.P. and out of this juggle evolved the rate of Rs. 6-5-4, and by so doing retained the 'margin to renter' at 0-15-1. Having thus, to its satisfaction, demonstrated that an enhancement of the rate of duty was inseparable from the selling price of 2 as. a dram, the Darbar reiterated its objection to any increase in the rate of duty, and referred the Resident for reasons to letter No. 525 (Pol) dated 2nd January 1908.

4. In passing from the attitude opposing an increase of still-head duty to the opposite position of advocating enhancement, the Darbar has omitted to take note of the fact that by the single process of raising the selling price of 25° U.P. spirit, on an equality with 20° U.P. spirit, in lieu of the triple manoeuvre, referred to in the preceeding paragraph, it is insured against " a large fall in the arrack revenue of the state under shop rentals ", and that the margin to renter has, by that single operation, been raised 0-2-6 above the irreducible minimum of 0-15-1 for which the Darbar contended.

25° U.P.	
Manufacturer's price (contract 1910-13)	per Gal. 0-13-2
Duty at 5/15 a proof gallon	4-7-3
	~~5-9-2~~ 5-4-5
Selling price at 2 annas a dram (51 drs. to the gallon)	6-6-0
Margin to the renter	1-1-7

5. On the other hand the situation created by the enhancement of the still-head duty to Rs.6-5-4 (vide margin), is precisely what the Darbar in letter No.621 Pol., dated 29th January 1910, professed to be anxious to avert. In the circumstances it appears desirable, before adding a fourth factor

25 U.P.	
Manufacturer's price (contract 1910-13)	Per Gal. 0-13-2
Duty at 6-5-4 per proof gallon	4-12-0
	5-9-2
Selling price at 2 as. a dram (51 drs. to the gallon)	6-6-0
Margin to the renter	0-12-10

to the disturbing influences of which I verbally informed you and which have been embodied in paragraph 6 of your letter to the First Assistant to the Resident in Mysore, No.1128, dated 12th March 1910; that something more convincing is needed than the bare statement that the increase is " to guard against any great fall in revenue " put forward in the second paragraph of the Darbar's letter under consideration.

6. Again, the amount by which duty shall be enhanced should not be left to a chance calculation hazarded in support of some loose argument, but should advance in regular stages in accordance with a prearranged system. In reducing to terms of ' proof strength ' the excise duty in various parts of the Madras Presidency (given in condition 5 of Salt Abkari and Customs Notification No.2, dated 24th January 1910), I found that ten annas represented the differnce between one stage of the tax and the next; and accordingly suggest that it will be orderly and business like if a similar course is adopted in the interdependent Mysore State and Civil and Military Station of Bangalore.

7. A reference to the Madras rates of Excise duty, extracted in the margin in terms of proof, shows the different stages to which the duty has been carried in that Presidency; from which it will be seen that the rate in Mysore State and the Civil and Military Station is, with the exception of the town of Madras, well in advance of the highest rate and exceeds by fifteen annas a gallon the rate in the frontier districts of Cuddapah, Bellary and Ananthapur. In view of the position disclosed by the comparison there does not seem to be any pressing urgency for enhancement of duty in the Mysore State

South Canara and Malabar ...	3-12-0
Ganjam & Vizagapatam ...	4-6-0
Cuddapah, Anantapur Bellary & Kurnul	5-0-0
The rest of the Presidency..	5-10-0
Madras and 11 adjoining villages of Saidapet ...	6-14-0

and

and this station, but rather motive for marking time. If, - however, the duty is raised, the increase should be to Rupees 6-4-0 a proof gallon (ie., Rs. 4-11-0 a gallon of the stregth of 25° U.P.), and not to Rs. 6-5-4, as recommemded by the -- Darbar. The rate of Rs. 6-4-0 has the additional advantage, which for that reason should commend it to the Darbar, that it adds an anna to the 'margin to renter', and more nearly ----- approaches the Darbar figure of 0-15-1 than does the rate proposed by it (see paragraph 5 ante).

8. With regard to the retail selling price, for which proposals are called for, the objections urged in paragraph 4 of parbar's letter No. 621, pol., dated 29th January 1910, are not conclusive. In the first place it is scarcely likely, -- that, with the exception of a small minority, the class of consumer who resort to arrack shops will detect the opportunity of gaining two pies on four transactions each ¼ of a dram in -- amount, and if they did the vendor would probably be equal to the occassion. Next, the number of persons who could afford the outlay necessary for the gain of two pie would be small; and lastly it would pay the vendor to submit to the sacrifice if it tended to more extensive business. On the whole, however, the balance is in favour of the dram rate of 2 as, both because it admits of subdivision into exact proportion, and also because it is in the direction of a restraint on ~~consumption~~ Consumption; accordingly that figure may be adopted as the minimum rate of a Mysore -- dram and notification No. 2601, dated 27th May 1904 revised - by substituting 25° U.P., for 20° U.P.

I have the honour to be,

Sir,

Your most obedient servant,

Sd/- H. C. Sherman

Superintendent of Excise.

V.A. 11/4

"C O P Y"

Collector.

R. P. B.—5-1910.—3,000.

RESIDENT'S OFFICE.

Serial No. 42

File No. 457-4 1905

[DRAFT.]—For approval.

From

MAJOR W. G. GREY, I. A.,

1st Assistant to the Resident in Mysore.

To

The Dewan of Mysore

Sir,

I am directed to acknowledge, with thanks, the receipt of Mr. Krishnamachariar Iyer's letter No. 825 Pol. dated the 29th March 1910, and to state that the duty on arrack will be raised in the Cantonments of Bangalore from Rs. 5-15-0 to Rs. 6-4-0 per gallon of proof spirit from the 1st July 1910, but that the retail selling price per arrack of 25° U.P. will, as in the Bangalore city, be fixed at two annas per dram.

I have, etc.,

W. G. Grey 31/5

No. 3336
D/2 June 1910.

1.3.9

Sd/ 7/6/10

K.W. 1/6

H. 30/5/10

30/5/10. Draft Mr. Resident

R. P. B.—5-1910.—3,000.

RESIDENT'S OFFICE. 43

Serial No.

File No. 4594 1905

[DRAFT.]—For approval.

From

MAJOR W. G. GREY, I. A.,

1st Assistant to the Resident in Mysore.

To

Proceedings of the Resident in Mysore.

No. 3337
dt/22 June 1910

D.41

Read:-

Correspondence ending with letter No. 1786 dated the 16th April 1910 from the Collector, Bangalore, regarding the daily selling price of arrack in the Govt. Station of Ulsoor from the 1st July 1910 when the strength of arrack will be fixed at 25° U.P.

Order

The Resident is pleased to direct that, with effect from the 1st July 1910, the duty on arrack sold in the Govt. Station of Ulsoor will be raised from

(Continuation of Draft).

from ₹ 5-15-0 to ₹ 6-4-0
per gallon of proof spirit, or
that the retail selling price of
for strength of 25° U. P. under the
present system per drum.

Secy. to Govt.
First Asst. Resident

To

The Collector, for information
The Accountant General Madras

A.S.
3/7/10

2/11/16.

Ktl
1/6

No. 3645.

From

The Hon'ble Mr. S. M. FRASER, C. I. E.,
RESIDENT IN MYSORE.

To

The Secretary to the Government of India,
Finance Department.

Dated Bangalore, 13th December 1910.

Sir,

In continuation of this office letter No.1386, dated the 3rd March 1909, I have the honour to report, for the information of the Government of India, that, after a detailed interchange of views on the subject, the Mysore Durbar acceding to the suggestion made by this Residency, ~~the Mysore Durbar~~ have decided to reduce the strength of arrack sold in the State from 20° U.P. to 25° U.P. with effect from the 1st July 1910, and that orders have been issued for similar reduction from the 1st July next in the strength of arrack sold in the Civil and Military Station of Bangalore.

2. Taking advantage of the recent enhancement of the tariff duty on foreign liquors, and with a view to guard against any great fall in revenue in consequence of the reduction in the strength of the liquor, the Durbar have raised the duty on arrack from Rs.5-15-0 to Rs.6-5-4 per gallon of proof spirit from the 1st July 1910, and it has been ordered that the duty on arrack in the Civil and Military Station of Bangalore should from that date be raised to Rs.6-4-0 per gallon of proof spirit, in accordance with the principle enunciated in paragraph 49 of the

Finance

SI 2 459A 1905

Finance Department resolution No 2094-Exc., dated the 16th May 1907. The small difference of 1 anna 4 pies between the rates of duty fixed for the Mysore State and the Civil and Military Station of Bangalore will not in my opinion, affect the interests of either area, inasmuchas the retail selling price of arrack will remain the same in both.

I have the honour to be,

Sir,

Your most obedient servant,

L. S. Amery.

Resident.

K.M.

qc pm

Note
Copy of this letter will be placed in file 459A 05

Done (Please file 459A 05)

45

No. 3703-Exc.

GOVERNMENT OF INDIA.

FINANCE DEPARTMENT.

Simla, the 24th July *191* 0

RESIDENT'S OFFICE,
BANGALORE
Register No. 4310
Date of Receipt 29-7-10
No. 459 Fin. of 1905

From

J. E. C. Jukes, Esq., I.C.S.,
Under Secretary to the Government of India,

To

The Honourable the Resident in Mysore.

Sir,

I am directed to acknowledge the receipt of your
3.44 letter No.3645, dated the 13th June 1910, in which you reported your decision (1) to reduce the strength of arrack sold in the Civil and Military Station of Bangalore from 20° U.P. to 25° U.P. with effect from the 1st July 1910, and (2) to enhance the duty on the liquor from Rs.5-15-0 to Rs.6-4-0 per proof gallon from the same date.

2. These reforms have been rendered possible by the willingness of the Mysore Darbar to introduce similar measures in their territory, and I am to express the gratification of the Government of India at their co-operation in the matter.

I have the honour to be,
Sir,
Your most obedient servant,

Under Secretary to the Government of India

Draft letter is submitted for approval.
29/7/10 20/7/10
Shall I issue?
21.
A.D.D. No. 8.

R. P. B.—4-1910.—1,000.

RESIDENT'S OFFICE.

Serial No. 46
File No. 4594.
1905

[DRAFT.]—For approval.

From

MAJOR W. G. GREY, I. A.,

1st Assistant to the Resident in Mysore.

To

The Dewan of Mysore

No. 4453

8/26 July 1910

Sir,

A.42

In continuation of this office letter No. 3336 dated the 2nd June 1910, I am directed to state that the Govt. of India have been informed of the restriction of the strength of wheat sold in the Retail Station of Bangalore from 20 M. P. to 25 M. P. with effect from the 1st July 1910 and of the enhancement of the duty on the liquor from Rs. 5-15-0 to Rs. 6-4-0 per proof gallon from the same date.

A.44

2. These reforms by

(Continuation of Draft).

been rendered possible by the willingness of the Indian States to introduce similar measures in their territory, & I am to express the gratification of the Govt of India at their cooperation in the matter.

Sl. 45

I have, etc,

W. 21/7.

First Asst Secretary

W- 4457.

A copy of the foregoing letter is forwarded to the Collector, & in Station of Mangalore, for information.

W. 21/7

Gen 20/7/10.

1st Asst Resident.

H. 20/7/'10

Noted

A copy of this letter & H.45 will be placed in file 459A '05

Kept in 457/5 & 458 17 & 18

Received from Coorg Office on 6-5-1911
Coorg Bill No 102/1910

47

No. 2915-2928-42.

Government of India.

Department of Commerce and Industry.

(Excise).

715

Simla, the 25th April 1911

2700 8/5/11

From

A.C. McWatters, Esq., I.C.S.,

Under Secy. to the Govt. of India;

To

The Hon'ble the Resident in Mysore and

Chief Commissioner of Coorg.

Sir,

Placed below

I am directed to refer to the Circular letter from the Finance Department No. 2306-Exc., dated 9th May 1910, and to your reply thereto on the subject of the acquisition or leasing of sites for liquor shops.

2. From the replies received to the above Circular it appears that the difficulty of obtaining suitable sites by private arrangement between licensed vendors and landlords is so far confined to a very few places and even there is not general. And the Local Governments and Administrations are practically agreed in holding that the general adoption of a policy of acquiring sites or premises on behlaf of the State is both unnecessary and inexpedient. They deprecate the laying down of any hard and fast rules on the subject, but suggest that the local authorities should, in exceptional circumstances, and subject to the sanction of the Local Government or other superior controlling authority, be allowed discretion in the matter of acquiring sites or premises of shops, by purchase or lease, as local conditions may require.

3. The Government of India concur in this view, and I am to request that, if you see no objection, it may be acted upon in Mysore and Coorg.

I have etc.,
Sd/- A.C. McWatters,
Under Secy. to the Govt. of India.

R. P. B.—10-12-1910—2,000.

[Original in Coorg file 102/1910]

47/a

No. 2306 Exc.

Government of India,
Finance Department.
Simla the 9th May 1910.

From

The Hon'ble Mr J. S. Meston, C.S.I., I.C.S.
Secretary to the Government of India

To

The Chief Commissioner of Coorg.

Sir,

With reference to paragraph 13 of the Resolution in this Department No. 2997 Exc., dated the 16th May 1907, I am directed to say that the Government of India have recently had under consideration the question of the acquisition of sites for liquor shops.

2. Although they have recognised the necessity, in exceptional circumstances, of taking up sites on behalf of the State, where it would be otherwise impossible to maintain a shop, the Government of India are of opinion that any wide extension of the experiment would be undesirable. As an alternative, therefore, to the building and owning of liquor shops by the Government, it has been suggested that Collectors should lease suitable premises for a term of years and dispose of the right to use them together with the vend license. This would ensure to the licensee

Convenient place of sale, in which necessary structural alterations could be insisted upon as a condition of the lease.

3. I am to request that the Government of India may be favoured with an expression of your views on the above suggestion.

I have the honour to be,
Sir,
Your most obedient Servants
Sd. Jas. S. Meston
Secretary to the Govt. of India

original in Cog Sl 602/40 47/b

Letter No. 1306 dated the 16th June 1910 from the Secretary to the Chief Commissioner of Coorg, Bangalore to the Secretary to the Government of India, Finance Department.

With reference to letter No. 2306 Exc., dated the 9th May 1910 from the Government of India in the Finance Department regarding the acquisition or lease by Government of sites for liquor shops, I am directed to state that the Chief Commissioner is of opinion that no intervention on the part of Government is necessary in Coorg. Experience shows that in this province no serious difficulty has been experienced by licensees in selecting suitable sites by arrangement with private land-lords. As a matter of fact it appears that the arrack shop keeper is usually a valued tenant as there is some guarantee for the continuance of his lease. The shops are all comparatively small and it is easy to ensure that suitable accommodation is formed out of the ordinary shop building. In these circumstances the Chief Commissioner does not think that the leasing by Government of premises for liquor shops need be resorted to in Coorg.

S. 3.—R. P. B.—8-1911.—3,000.

Rec 4597
1905

[DRAFT.]

From V-B. Warburton Esqre I.C.S.
Asst Secy to the Resident in Mysore

To

No 2891
Dt/13th May 1911.

[Here enter Govt of India, Dept of Commerce & Industry, letter No 915-2928-427 dtd 25th April 1911]

—

A copy of the foregoing letter, with copies of the papers quoted therein, is forwarded to the Collector, (or the Station Magistrate,) for information & such action as may be necessary, with reference to the correspondence ending with this Office letter No 681 dated the 3rd February 1908.

I. 4. Rec 4597
1905

I. Asst Resident

13.5.11 KW 12.5.11

HL. 9/5/11

31/5

R. P. B.—4-05—500

No. 2172 Elec. and. OFFICE OF THE DISTRICT MAGISTRATE,
CIVIL AND MILITARY STATION, BANGALORE.

Dated 29th / 30th May 1911.

1/6/11

3169 / 31/5/11

459 F / 05

FROM

F.J. Richards, ESQ., I. C. S.,
COLLECTOR & DISTRICT MAGISTRATE,
CIVIL AND MILITARY STATION,
BANGALORE.

To

P. B. Warburton, Esquire, I.C.S.,
~~THE~~ FIRST ASSISTANT TO THE HONOURABLE THE RESIDENT
IN MYSORE.

S.,

S.48 With reference to your endorsement No.2891 dated the 13th May 1911, regarding the acquisition of sites for liquor shops in the Station, I have the honor to forward herewith copy of letter No.725 dated the 23rd May 1911, from the Superintendent of Excise on the subject, and to state that no action is at present called for on the part of the Government in this direction, as no difficulty has been experienced by licensees in securing sites for liquor shops.

I have the honor to be,
Sir,
Your most obedient servant,

F J Richards
Collector.

29/1711

May be recorded.

1/6/11 1/6/11 2/6

Letter No.725 dated 23rd May 1911, from the Superintendent of Excise, Civil and Military Station,Bangalore,to the Collector, Civil and Military Station, Bangalore.

In reply to your foot-note No.R/2528, dated 17th May 1911, communicating for report, letter from Government of India, No. 2306 Exc. dated 9th May 1910 and reply thereto from the Secretary to the Chief Commissioner in Coorg No.1306 dated 16th June 1910, I have the honor to inform you that no difficulty is --- experienced by licensees in renting premises.

2. I suggested sometime ago that the Municipality would do well to acquire suitable premises and I still think it would be a good investment.

" C o p y "

Sheristadar.

Notes-continued

Rep. No 4973 & 7.8.12 myl. file 51 (48) 912

Margin for binding not to be written on.

Copy of lr. No 3059 & 5th August 1912 from the Collector, Chamarajendra, Bangalore, to the 2nd Assistant Secretary to Govt. Mysore, Bangalore.

In reply to your letter No 4432, dt. 2nd August 1912 I have the honour to state that, the marginally noted municipal Commrs. be substituted for those who have ceased to be members of the Local Excise Committee and the Committee be re-constituted as under:—

(1) Collector & Presidt, Jud: Court: Chamarajendra Bangalore.

(2) D. S. A. Chamarajendra, Bangalore,

(3) Rev. I. A. Winckler, L.R.C.P. & S. de — do I. Dove,

(4) Mya Abbas Ali Saib — do II. — do —

(5) Rao Bahadur B. P. Annadanam Mudaliar Comr — do III. — do

(6) Surg. Hall — do IV. do

(7) Dr C. Hawden — V. do

(8) Surg. Lt. Col. Rutherford (Officer in charge) — VI. do,

I have &c
(Sd.) H. J. Richard

S. 2—H. F. B.—2-191 — .0.0.

Cl. No. 4591/1905 (Original in file 51 of 1912 Sl. 49.)

No. 4631

Proceedings of the Hon'ble the Resident in Mysore.

Bangalore, the 10th August 1912.

Re

Sl 9 & 22 a file 4591

's proceedings Nos. 826 and 103, dated the 11th --

Fe and 7th January 1909, respectively regarding the --

local Excise Committee for the Civil and Military Station of --

Bangalore.

READ

(P)

S-48 of file 51 of 1912 Letter No. 3059, dated the 5th August 1912 from the

Collector, Civil and Military Station of Bangalore.

ORDER

The local Excise Committee for the Civil and Military Station of Bangalore is reconstituted with the following members:-

Collector and President, Municipal Commission.

District Superintendent of Police.

Mr. P.A. Winckler, L.R.C.P & S etc
Municipal Commissioner No. I Division

Mr. Aga Abbas Ali Sahib -do- No. II "

Rao Bahadur B.P.Annasamy Moodr.Avergal C.I.E " III "

Mr. G. Hall, Municipal Commissioner No. IV "

Mr. C. Haudin -do- No. V "

M.R.Ry M.V. Coopoosawmy Chettiar
Avergal Municipal Commissioner No. VI "

Sd. P. B. Warburton,

First Assistant Resident.

To

The Collector, Civil and Military Station of Bangalore, for information and favour of communication to the members of the -- Committee.

NC

S. 3.—R. P. B.—1-1913.—10,000.

No 4597
1905

[DRAFT.]

From P. H. Warburton Pepys, I.C.S.,
First Assistant to the Resident
in Mysore.

To

~~The~~ Hugh Tyler

No. 2082
of 2nd April 1913.

Will you kindly let me know, for the Resident's information,
(1) what is the strength fixed for
arrack in Mudkal, (2) what
duty is levied & (3) ~~what~~ the
what price the liquor is retailed
or likely to be retailed in the
coming year.

P. H. W. Pepys

H. H. F. M. Tyler Esqre, I.C.S.
Secretary to the Commr. of Excise, Arrack &
Separate Revenue, Madras.

H.S.,
28/3/13

28/3/13

1/4

RESIDENT'S OFFICE,
BANGALORE.
Register No. 1922
Date of Receipt 8/4/13
File No. C159/08

614

Revenue Board Office
(Separate Revenue),
MADRAS,
5th April 1913

Dear Mr. Warburton,

S.51 Reference: Your D.O. No. 2082 dated 2-4-13

The strength fixed for arrack in Madras is 30° under proof and 60° under-proof except in the tracts in South Arcot District, bordering on French territory, where it is 40° under proof. The bulk of the liquor sold is, however, 30° under proof.

2. The excise duty on arrack for the current year beginning from 1st April 1913, is noted below:

Tracts.	Duty per gallon of 30° U.P. Rs.	as.	ps.
Ganjam, Vizagapatam, South Canara & Malabar Districts except Wynaad.	3	1	0
Madras Town & 11 adjoining villages	5	11	0
Godavari, Kistna, Guntur, Nellore, Cuddapah, Anantapur, Bellary and Kurnool Districts & Banganapalle State.	3	15	0
Munagala & Lingagiri Zamindaris of the Kistna District.	1	5	0
Madanapalle & Vayalpad taluks of Chittoor District.	4	6	0
Rest of the Presidency(excise tracts)	4	13	0

3

RESIDENT'S OFFICE,
BANGALORE.
Register No. 1924
Date of Receipt 8/4/03
File No. 1159/03

3. Retail selling prices of arrack are not fixed by Government and vary in different localities in the excise tracts of the Madras Presidency, excepting the frontier tracts around Pondicherry where arrack is sold at 40° U.P. subject to a duty of Rs.1-8-0 per gallon and where the minimum retail selling price fixed by Notification is 8 pies per ¾ dram of 40° U.P.

Yours sincerely,

H H Jn Miller
Sec (Sy)

To
P.B. Warburton Esq.